

MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
CORPORATIONS, SECURITIES & COMMERCIAL LICENSING BUREAU
CORPORATIONS DIVISION
P. O. Box 30054
Lansing, Michigan 48909

MICHIGAN PROFIT CORPORATION FILING INFORMATION

After the Articles of Incorporation are filed, additional documents may be required, under the provisions of the Michigan Business Corporation Act, [Act 284, P.A. of 1972](#), to implement the corporation's intended changes.

Any substantive questions regarding legal rights and responsibilities in connection with your corporation should be discussed with your private legal counsel.

When Articles of Incorporation are filed, the Bureau assigns the corporation a six-digit file number and this number is included on the document. Please use this number on any correspondence or documents submitted to this office.

ANNUAL REPORT: When to File, Fees, and Penalties

Due Date: On or before May 15 of each year beginning the year after incorporation.
Required by [section 911](#) of the Act, MCL 450.1911.

Fee: \$25.00. Enclose check or money order payable to the "State of Michigan" when submitting report by mail, or pay with credit card when filing online. Late filing penalty fee is \$10.00 per month or part of a month that the corporation is delinquent, not to exceed \$50.00.

Forms: A pre-printed annual report, CSCL/CD-2500, Information Update is mailed to the corporation's resident agent at the registered office approximately three months prior to the due date. Online filing is available about 90 days before the report's due date. Contact the Bureau if an additional preprinted annual report is needed. Retain a copy of the completed report for your records.

Professional service corporations must include a list with the names and addresses of the licensed shareholders as required under [section 911 \(1\)\(f\)](#), MCL 450.1911, of the Business Corporation Act. The shareholder list is included in the online filing program and also with the preprinted forms.

Filing: The report can be filed online at www.michigan.gov/fileonline or mail the annual report with the \$25 fee PO Box 30481 Lansing MI 48909 for current year reports. Annual reports may also be delivered in person to our office located at 2501 Woodlake Circle, Okemos, MI.

Penalty: If a corporation fails to submit their annual report or pay the related fee within two years of the due date of the report, the corporation automatically dissolves by operation of law 60 days after the expiration of the two year period. To renew the corporation's existence the corporation must complete and submit the reports and pay the fees for all the years for which they were not paid plus a penalty of \$50.00 for each delinquent report.

Certificate of Change of Registered Office and/or Change of Resident Agent

All corporations are required to continuously maintain a registered office and resident agent in Michigan. Annual report forms, notices, and other official communications are directed to the corporation's resident agent and registered office. Resident agent and/or registered office changes can be made on a Certificate of Change of Resident Agent and/or Registered Office, [CSCL/CD-520](#), or on an annual report. A document must be filed in order to change the resident agent or registered office, permitted by [section 242](#) of the Act, MCL 450.1242. The fee for a Certificate of Change is \$5.00. No additional fee is required for a change made on an annual report.

Additional documents

After incorporation you may wish to make changes to the corporation's name or purposes, adopt an assumed name, or dissolve the corporation.

Certificate of Assumed Name, [CSCL/CD-541](#) permitted by [section 217](#) of the Act, MCL 450.1217. Fee - \$10.00.

A corporation may conduct its affairs under any assumed name or names other than its corporate name, if the assumed name is not precluded by [section 212](#) of the act. The Certificate of Assumed Name is effective when endorsed "filed" by the Bureau.

Certificate of Amendment to the Articles of Incorporation, [CSCL/CD-515](#) permitted by [section 631](#) of the Act, MCL 450.1631. Fee - \$10.00.

A corporation may amend its Articles of Incorporation to change its corporate name, to change its corporate purposes, to change the duration of the corporation, or to otherwise amend its Articles of Incorporation if the amendment contains only such provisions as might lawfully be contained in the original Articles of Incorporation. A corporation cannot add, remove, or otherwise change the incorporators by amending the Articles of Incorporation.

Restated Articles of Incorporation, [CSCL/CD-510](#) permitted by [section 642](#) of the Act, MCL 450.1642. Fee - \$10.00.

A corporation may integrate into a single document the provisions of its Articles of Incorporation and at the same time may also further amend its Articles of Incorporation by adopting Restated Articles of Incorporation. When the Restated Articles become effective, the corporation's original Articles of Incorporation, as amended, are superseded, and the Restated Articles shall be the Articles of Incorporation of the corporation.

Certificate of Correction, [CSCL/CD-518](#) permitted by [section 133](#) of the Act, MCL 450.1133. Fee - \$10.00.

A Certificate of Correction may be filed to correct any previously filed document if the document being corrected was an inaccurate record of the corporate action referred to in the document or was defectively or erroneously executed, or if the document was electronically transmitted and the electronic transmission was defective.

Merger and Share Exchange

Certificate of Merger, Cross Entity, [CSCL/CD-550M](#) permitted by [section 707](#) (corporations) and [Section 736](#) (cross-entity) of the Act, MCL 450.1707 and 450.1736. Fee - \$50.00 per Michigan Corporation.

Certificate of Merger, Parent/Subsidiary, [CSCL/CD-551](#) permitted by [section 712](#) of the Act, MCL 450.1712. Fee - \$50.00 per Michigan Corporation

Certificate of Share Exchange, [CSCL/CD-553](#) permitted by [section 707](#) of the Act (MCL 450.1707). Fee - \$50.00 for each domestic or qualified foreign corporation.

Two or more corporations can merge into one corporation or any other type of business organization, or can enter into a share exchange by adoption a Plan of Merger or Share Exchange and filing the appropriate form.

Certificate of Dissolution

A corporation is dissolved whenever any of the following occurs:

- (a) A Certificate of Dissolution is filed. Fee - \$10.00.

[CSCL/CD-530](#) permitted by [section 803](#) of the Act, MCL 450.1803. By incorporators or directors before commencement of affairs and issuance of shares and only if the corporation has no debts or other liabilities.

[CSCL/CD-531](#) permitted by [section 804](#) or [Section 805](#) of the Act, MCL 450.1804 or 450.1805. By directors, and shareholders (section 804), or by shareholders only (section 805), pursuant to an agreement under [Section 488](#). Within 60 days after submitting the Certificate of Dissolution, tax clearance must be requested from the [Michigan Department of Treasury](#), Tax Clearance Division, Lansing, MI 48922, (517) 636-5260.

- (b) The period of duration stated in the Articles of Incorporation expires.
- (c) Failure to file an annual report or pay any fee thereon for a period of two years from the due date.
- (d) A judgment of dissolution is entered by a court.

HOW TO SUBMIT DOCUMENTS FOR FILING TO THE BUREAU

MICH-ELF Filer: To obtain a Mich-Elf filer account, the MICH-ELF Application, [CSCL/CD 901](#), must be submitted by fax to (517) 241-6445. This fax number is only for Mich-Elf Applications.

Fax and Email

Customers with a MICH-ELF filer account may submit documents by fax to (517) 636-6437 or by email to cdfilings@michigan.gov.

Mail

Mail to Corporations Division, P.O. Box 30054, Lansing, MI 48909-7554.

In person

Submit in person at 2501 Woodlake Circle, Okemos, MI. Office is open 8 a.m. to 5 p.m. daily, Monday through Friday, except [holidays](#).

Contact information

Corporations Division,

PO Box 30054

Lansing, Michigan 48909-7554

Corporations Division Phone Number (517) 241-6470

Corporations Division Fax Numbers

Mich-Elf to submit documents (Must have Mich-Elf Filer account) (517) 636-6437

Mich-Elf Application (To establish or update Mich-Elf Filer account) (517) 241-6445

Orders for Certificates, Copies, or Information Requests (517) 241-0538

24-HOUR, SAME DAY, 2-HOUR, AND 1-HOUR EXPEDITED SERVICE FOR DOCUMENTS

Public Acts 217-220, effective January 1, 2006, signed by Governor Granholm on November 21, 2005, follows Delaware and permits the customer to obtain review and filing of their document, if fileable, within the time frame that best suits the customer's needs. Expedited service is available for all documents for profit corporations, limited liability companies, limited partnerships and nonprofit corporations. First time MICH-ELF users requesting expedited service must obtain a MICH-ELF filer number prior to submitting a document for expedited service.

Complete a separate Expedited Service Request, form [CSCL/CD 272](#), for each document for which expedited service is being requested.

24-hour service: Any document concerning an existing entity \$100

Formation documents and applications for certificate of authority \$50

Same day, other than 1 or 2 hour, must be received by 1 p.m. EST or EDT

Existing domestic entity or qualified foreign entity \$200

Formation documents and applications for certificate of authority \$100

2 hour on same day as request, must be received by 3 p.m. EST or EDT \$500

1 hour on same day as request, must be received by 4 p.m. EST or EDT \$1000

RESOURCES/CONTACT INFORMATION

SUBJECT	DEPARTMENT/AGENCY	PHONE NUMBER	WEB ADDRESS
State Taxes	Michigan Department of Treasury	(517) 373-3200	www.michigan.gov/treasury
Federal Taxes and Employer Identification Numbers (EIN)	Internal Revenue Service	(800) 829-1040	www.irs.gov
Unemployment Insurance	Department of Licensing and Regulatory Affairs, Unemployment Insurance Agency	(800) 638-3994	www.michigan.gov/uia
Workers Compensation	Department of Licensing and Regulatory Affairs, Workers' Compensation Agency	(888) 396-5041	www.michigan.gov/wca
Doing Business with the State of Michigan	Michigan Department of Technology, Management and Budget	(517) 373-6227	www.bid4michigan.com
State License Search Guide to Starting a Small Business	Michigan Economic Development Corporation	(888) 522-0103	www.michigan.org/medc/services/license www.michiganadvantage.org/Start-a-Business/Default.aspx
State Trademarks, Service Marks, & Insignias	Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Licensing Bureau, Corporations Division	(517) 241-6470	www.michigan.gov/corporations
Federal Trademarks & Service Marks	United States Patent & Trademark Office (USPTO)	(800) 786-9199	www.uspto.gov

LARA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.